L.7.317-96

G. R. S. IX-5]

Previous references.

1896-7

~~191~~.

(Gen. C.)

Later references.

P 42

File No. 41—96.

Serial Nos. 17-20, 22, 28-41.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 17 to 20, 22, 28 to 41.

On ~~Part~~ B for Feb. 1903.

SUBJECT.

Bye-laws of the Bangalore City Municipality.

{ Octroi Bye-laws and Farcost licenses in connection with octroi duty. }

W D 88—GPB—50,000—24-7-16

Serial No. 28

Note.

Letter from the President City Municipal Commission Bangalore - No. 163 & 11th March 1901

In the above letter, the President solicits the orders of Government on the Resolution of the Board that para 3 of the new Octroi bye-laws requiring dealers to take out licenses should be cancelled.

The Resolution runs as follows: —

"As the rules for the taking of license were framed under the impression that professions were not taxed and as the Board now learns that profession tax, i.e. Shop tax is being levied, the new Rules

rescended.

It is surprising that when the Board framed the New Bye-laws, they were ignorant of the fact that Shop tax was being levied in Bangalore. Shop tax is not restricted to Shops in which articles liable to Octroi alone are sold, but is levied on all Shops in which trade is carried on in the city. It is therefore not understood why there should not be some distinction between Shops in which dutiable articles are sold and others and why the license system which was in force as regards Tobacco & Betel-leaf from 1871 & which was recently extended to the marginally noted articles liable to Octroi duty, should

⊗ Vide Manuscript Copy of the Rules put up

× Green Cocoanut.
Dry Cocoanut.
Timber
Tiles
Piece goods.
Sugar.

be done away with.
4 The Board does not
seem to have made out
a strong case for doing
away with the licensing system
Submitted for orders.
RB
26/4/1901

The keeping of [illegible] ab
ordinary licensed ho. There
is a number of houses made
[illegible] have no accommo-
dation, [illegible]. The ma-
jority, I believe, [illegible]
decided on this question.
HH
29/4

To the 2nd Cr

I am not sure
about this. H

Does the Board propose
to do away with the
licensing system even
to the limited extent
to which it has been
enforced since 1871?
What was the licensing
law before in force in
respect (1) of the wholesale
& (2) retail sale of
[illegible]

Why has letter not (Kuhari)
been omitted? Perhaps
there is a separate order
on the subject - When
was cocaine added
to the Schedule of
what are the rates
of license fees levied
there

215/07

Office please reply with
express without delay.
7/5

K. Allow
5-40
Please see Republic
11-2-5 3/5
Seperate memo sent
DJ 11/5/07.

Second Councillor's query

(1) Does the Board propose to do away with the license system to the limited extent to which it has been in force since 1871. I am not sure about this.

Office Memo

(1) The Proceedings of the Board only recommend the rescinding of the provision in the present Octroi rules, para 3 of which clearly lays down that it shall not be lawful for any person to sell either by wholesale or retail articles liable to Octroi. As at present license fees are levied only in respect of Betel leaves and Tobacco (and not even of Cocoanuts) ~~and such by taxed articles~~ the Board's proposal may be taken to apply to this ~~license system it~~ ~~was in force till~~

(2) what was the license fee hitherto in force in respect (1) of the wholesale (2) retail sale of Tobacco and Betel leaves

(2) Betel leaves - wholesale retail sale Rs 5/-

Tobacco -

No License fee is now collected from sellers of covenants in the City and Municipality

(3) Why was Betel-nut (Supari) omitted. Perhaps there is a separate order on the subject

(3) Betel nut is subject only to Sayer duty levied at the place of production and was removed from the list of articles liable to Octroi duty (Vide para 21 of the late Chief Com'r Pro etc 3362-73/ml 161 of 27. 9. 79 (Rev. manual Page 172)

(4) When was covenant added in the Excise Station

(4) In the Excise Station covenants are subjected to Octroi and License taxes for a long time.

(5) what are the rates of license fees levied thereon

(5) The following rates of License fees are levied in the Station

Station Municipality

	Wholesale per annum	Retail per annum
(1) Covenants fresh and dry	Nil.	3
(2) Betel, leaves and Tobacco		

Nil license fee is collected on Piece goods and other articles brought newly under taxation

Resubmitted for orders.

D.J. 14/1/01

1/ Before passing final orders in the matter, the practice now obtaining in the Civil & Military Station may be ascertained by a reference to the Residency.

Submitted to Secty for orders

DJ

16/5/1901

I don't understand this suggestion. You have given a reply above to

the enquiry about what they do in the Cantonment. But is it that you want an official account of the matter?

Labour Dept. 4/6

4/6

In the case of arrack & Toddy Shops, does the M.C. levy Separate Shop tax also? The Cases are quite analogous and we should treat them alike if possible.

18/5/1901

YP 4/6

S or 20/5/1 Docket-post-up 22/5

Submitted. The municipality levies shop tax separately on arrack and toddy shops.

Orf 4/6/01

4/6/1901

In cricket cases to retain any cut or cuts Kelly Sewers any Shoptax on other shop keepers In addition they pay

license fees as to the
new which extends
the etc hitherto used
for betel leaves & tobacco
to other food also

The primary object in
licensing is to prevent
fraud by identifying
persons & firms selling
such foods. The license
fee need not be much
~~heavier~~ more than nominal
if this is the only object.
I do not know if there
is much use in ~~forcing~~
~~this~~ time over
further correspondence
with the D.C. & M. Station
WS. The q/n may
be decided on its merits.
Submitted to the D.C.
Concluded.

18/6/40

[illegible]
(51)

No objection
a Notification?
My impression
is that highness of
the fees may hamper
them and Shops
etc may not buy.
Can they these
might be an
inducement to
purchase
with C & M stations
and Bungalows
etc. Official
information
may be obtained
regarding the
working of the
system in the States.

21/6

A.S. to
Sig 21/6 Letter drafted Mad

accordingly addressed[+] on the matter From the reply received it will be seen "that no such tax as "shop tax" is being imposed in the C & D Station

2, that professional tax is being levied on all shop-keepers the gross rental of whose shops is estimated at 2 or more rupees a month, quite independent of the fact as to whether those shop-keepers deal in dutiable articles or other goods, and whether they pay license fees or not, and

3, that licenses are taken for the sale of tobacco, Cocoanuts and betel leaves only, and none for the sale of those articles to which Octroi was lately extended,

It is further added that a proposal for the levying of license fees for the sale of the last mentioned articles was placed before the Commissioner and rejected -

~~C. S. Hill~~

1 (5) The license fees levied

[+] at no. 33

Hall.

for the sale of tobacco, cocoa-nuts and betel leaves in the C & M Station are shown below:-

Class I :-

(1) Dry & green cocoanuts, Wholesale - Rs 6/- yearly

(2) Betel leaves & tobacco or any one of them - do —

Class II :-

Betel leaves - Retail - 10 pandies & upwards monthly, and Tobacco 50 Rds: and upwards, or any one of them - Rs 5/-

Class III :-

(1) Dry & green cocoanuts - Retail - Rs 3/-

(2) Betel leaves - selling below 10 pandies monthly, & in tobacco below 50 Rds: or any one of them - - - - Rs 3/-

As regards the rates prevailing in the City, please see para 8 above -

Submitted for orders.

Bll.
4.9.01 The President
City Municipal Board
Bangalore may be asked to report whether any the cancellation of para 3 of the new Octroi Rules

the Board memo to do
away with the licensed
system in regard to Betel
leaves & Tobacco, ~~and~~ if
so, why this should be done
when the Civil & Military
Station continues to levy
licenses fees, and if not,
~~under~~ under what then rules
the Board propose to continue
the existing system of
levying license fees from
dealers in Betel leaves &
Tobacco. A copy of letter
No 1999/172 - 1900 of the 8th
August 1901 from the President
of the Municipal Commission
Civil & Military Station
may also be forwarded
to the President City Municipal
Board for information.

It is not clear
from the Letter
if the C. & M. Board
is levying
Tax of Profession tax
is levied on Schedule
and whether it is
in addition to
taxation.

Subm to 3rd Councillor - 24/9.

23/9/1901

24-9-01
(248)-

Subm to 3rd Councillor. 25/9/01

Subm The rates of
Profession tax are given in Schedule
C at page 47 of the Land Regn.
(2) Profession tax is in addition
to House tax.
30/9/01

The opinions of the Inspector and the Bangalore City Munl: Boards have been called for as desired above.

The former is of opinion that no license fees should be levied for the sale of foods subject to Octroi; that the existing Octroi however justifiable it may be on other grounds, presses heavily on the poor and that to indirectly subject the purchasers to an additional impost in the shape of a license fee, which the seller is bound to recover from them is, in the President's opinion, undesirable, and submits the Board's resolution on the subject.

2) The Deputy Registrar of the Bangalore City Schools states that in the C & M Station license he is levied on shops selling betel leaves, tobacco & areca nut, while in the case of dealers in the first two articles above-

+ Pro No 6584-S dated 19/10/0 L.F 317-96 (Sl 30)

⊕ Mysore Bangalore President's No 8647 9-5-02 (Serial No 28)

+ No 2230 6-1-02. Serial No 47 Flag D

Required to take out license at the rate of, Wholesale Rs 5, and Retail Re 1, that the Co are not in favor of introducing into the City, at present, the System of issuing licens and the professional tax as in force in the Cantonment Municipality; that in the C & M Station ~~Station~~ profession tax is levied on all shop-buildings in addition to the house tax, ~~and~~ the although the former is paid by the trader and the latter by the owner of the building, the Board are of opinion that the incidence of this double taxation will ultimately fall on the owner & not on the dealer; and that in the case of those who deal in tobacco & betel leaves, there will be three kinds of

Submitted for orders.

Dr J 3/5/22 [illegible] 6/6/22

The 3rd L } 13/6/1902
Counsellors }

13.6.02
(707)

Lecmorfee ?

Draft 9/7/02

A S M
9/9/02
Drafted 9/7

I do not quite understand the
drift of the above remarks.

~~I~~ Please let me see this with the q^rs^ concerning levy of separate house & shops taxes.

(Early)

H

9/9

I am not sure that the draft is the proper one to issue. As it was directed by the Counsellor, it is submitted. Perhaps the recom^n^ of the Municip^l^ Bd^s^ is to extend the necessity to other shops than tobacco & betel leaves may be accepted & the bye-law modified

H

7/11

The Secretary through the 2nd Counsellor

L 83209

10-1-12

H.

Let not the existing levy be discontinued. At the same time let not any new levy be ordered. In this context the bye law may be modified.

14/11/12

D.E. H

Draft sent

17/11

17/11/1912

Draft submitted for approval
to the Dewan
19/11

7361
20.11.02

The Dewan considering that
this is matter for Council has
directed this to be circulated.
But the previous bye-laws were
not regarded as such. As
the Municipality can frame
bye-laws, it cannot be re-
garded as a legislative mea-
sure, and this particular
bye-law does not enhance
any new taxation. Orders
solicited whether it may
issue or should be brought
before Council.
19/11/02

The Dewan.
923
I think it had better be
treated as schedule matter
7.XII 02

Rec
5.12.02
7712

8/12

OFFICE OF THE DEWAN OF MYSORE.

Record of Cases Coming before the Council of H. H. the Maharaja.

Subject—*(Clause II of Schedule.)*

Modification of Rule 3 of the Octroi Bye-laws in the Bangalore City.

Secretary's Note. A

Rule 3 of the Bye-laws passed for the purpose of regulating the levy and collection of Octroi duties in the Bangalore City declares that "it shall not be lawful for any person to sell, either by wholesale or retail, articles liable to Octroi, without a license".

2. The practice that existed in the City prior to the passing of the above Bye-law is that dealers in tobacco and betel leaves had to take out a license for vending those articles

The Bye-law extended that restriction to all articles liable to Octroi duty.

3. This, the merchants complained of as a hardship as they paid a shop tax in addition to Octroi duty on articles.

4. It has been ascertained from the Residency that the Civil and Military Station Municipality have made no innovation in this respect and that they have adhered to the old practice of insisting upon dealers in cocoanuts, tobacco and betel leaves to take out licenses.

5. It is therefore, proposed to modify rule 3 of the City Octroi Bye-law so as to make it applicable to the two articles, tobacco and betel leaves only as heretofore.

Circulate [illegible] 24/12/02

22/12/02

Matter for Council Meeting.

Subject.

Modification of Rule 3 of the Petroi Bye-laws in The Bangalore City.

Circulated to Councillors.

By Order,

H. Max[illegible]

Secretary.

——— ———190

Name.	Remarks by the Councillor.
V. P. Madhava Rao, Esq., C.I.E., First Councillor.	
Sent on ———	26/1/1903
Received on 11.1.03 Camp Delhi. C116	
C. Sreenivasiengar, Esq., Second Councillor	
Sent on ———	
Received on ———	As orders as drafted may issue [illegible]

CPB—300—28-11-02.

28/1/03

9/2

COUNCIL CASE.

Opinions of the Dewan and Councillors.

The draft bye-law to carry [illegible] the above intention was read and discussed. The principle was agreed to. It was decided to recommend that the Municipality be asked to require only the sellers of [illegible] loaf to take out licenses [illegible] bye-law accordingly.

14 II. 83

8387
0018.2.03

Record of Case submitted for the orders of His Highness the Maharaja.

Subject.

337
Modification of [illegible] of the Bye-laws in the Bangalore City.

Order.

Sanctioned

~~K.R.H.H~~

16/2/03

417
0017.2.03

Order and rules
17. II 03

17/2

Recd. today Mail
19/2

C. Sec'y
27-2-03
Camp Tumkur.

Submitted to the H. H. the Maharaja
A. Asst. Secy.

Lee C
28/2/03

R[s] 6/3/03
Camp Shimoga
M 31

How has the Cantonment Mg dealt with this question? Also, can you get at the Rule referred to in the latter part of (a) para 3 of the Res.y letter?

6-1-00

(a) Please see paras 22 of el 42 in L-F 194 of 94.

(b) From private enquiries made, it is ascertained (1) that the Civil Station municipality has done away with the limitation of the period, within which applications for refund of octroi could be entertained & (2), that it insists upon the necessity for proof that goods on which a refund is claimed have already paid import duty

Submitted 8/1/00

We are not bound to adopt the modification in the C&M. Gs.te: abolition of the period of limitation for claiming refunds, nor to make a reference to the Resident prior to confirming the Octroi-Laws. The period of publication of these Octroi Laws req.d by S. 227 of the Mal Reg.n has by this time expired; and it now remains for Govt. to confirm them. And in doing so, the amendment suggested by the Muni. Comm.r may be given effect to. The Resd.t may then be informed of the action taken

Subd to Secy

15-1-00

1898-99. 6138

Dt 13th Jan 1900

From

THE PRESIDENT,

Bangalore City Municipality.

To

THE SECRETARY TO THE

GOVERNMENT OF MYSORE,

General and Revenue Departments,

BANGALORE.

Dated

Despatched 27th December/99

Received

General No. 107
No.

Enclosure No. 1

Secretary's docket No. 6788 dated 13th Instant L.F 194 94

regarding the modification of Rules nos. 21 and 22 on the Octroi Bye-Laws as now proposed

---

Submitting the Board's Resolution no: 14 dated 21st Instant on the subject.

To the same

10487 & 29/12/00

L F 387-96

8-1-1900

Submitted. May these be communicated to the Residency

8/1/00

Office of the Municipal Commission,

City, Bangalore, 26th December 1899.

No. 10c/
8 vol /

From

THE PRESIDENT,

MUNICIPAL COMMISSION,

BANGALORE CITY

To The Secretary to the
Government of Mysore
General Revenue Dept. the
Bangalore.

Sir,

With reference to your Docket
(SLL4) No. 6788/2.7.194.94 dated 15th Instant for-
warding Copy of the Assistant
Residents' memo No. 5558/559-99
8th Idem proposing modification
of Rules Nos 21 and 22 in the Octroi
Bye-laws as now proposed, I have
the honor to state that the Board
are agreeable to the modification
of Rule No 21 by extending the
period of limitation to claim

refunds to 6 months instead of
one month as now fixed. They think
that the provision contained
in rule 22, requiring proof of pay-
ment of duty in the first instance,
be retained.

Copy of the Board's Resolu-
tion No 13 dated 21st Instant
on the subject is here with sub-
mitted for the information of
the Government.

I have the honor to be
Sir
Your most obedt. Servant

W. M. Hammond
President.

MBK

Extract from the Proceedings of an Ordinary Meeting of the Municipal Commissioners for the city of Bangalore held on 21st December 1899.

\+ \+ \+

14. Docket no 6788 / LF 194-94 dated 13th December 1899 from the Secretary to Government, General and Revenue Departments, forwarding copy of the Assistant Residents' memo no. 5558-99 dated 8th idem proposing modification of rules nos: 21 and 22 in the Octroi Bye-Laws as now proposed.

Resolved that the limit of one month referred to in rule 21 of the Bye-Laws to claim refunds be extended to six months and that proof of payments of duty

as required by rule 22 be —
insisted upon.

(Sd) K. P. Puttamma Chetty
President

"Extract"

[illegible]
President

mlk

1898-99. 6807
19-1-900

From

THE PRESIDENT,

Bangalore City Municipality. 2/1157

Section Gul
No. 41-96.
Serial No. 18.

To

THE SECRETARY TO THE
GOVERNMENT OF MYSORE,
General and Revenue Departments,
BANGALORE.

Dated 16.
Despatched 17" January 1900.
Received

General No. 121
No.

Enclosure No. 4

Secretary's Memo No 5633½/L.F 194-94 dated 15th November 1899 directing to submit for Confirmation, Draft Bye-laws re the levy of Octroi duties in Kanakapura, Tamil & Srinivasalam.

Submitting the Draft Bye-laws referred to in the above.

To the same

10487 & 20/3/00
L.F 317-96

19.1.1900 K. Mahadeva Iyer
Secretary to Govt.
Please see note page 21

Office of the Municipal Commission,

City, Bangalore, 16th January 1895

No. 121
Ex: 4
From

THE PRESIDENT,
Municipal Commission,
BANGALORE CITY.

To

THE SECRETARY TO THE GOVERNMENT OF MYSORE,
General and Revenue Departments,
BANGALORE.

Sir,

With reference to your Office Memo No. 56332 / F.F. 194-94 dated 15th November last, I have the honour to request that the accompanying Draft Bye-laws in connection with Ochre which have already been published in 5 issues of the Mysore Gazette may be kindly Confirmed under Section 227 of the Municipal Regulations Kannada, Tamil and Hindustani translations of the Bye-laws

863 1898-99. A/1449

From 9-3-00

THE PRESIDENT,

Bangalore City Municipality.

Section — Out
No. — 41-96
Serial No. — 49.

To

THE SECRETARY TO THE
GOVERNMENT OF MYSORE,
General and Revenue Departments,
BANGALORE.

Dated 6.

Despatched March 1900

Received

General No. 141
No.

Enclosure No.

Requesting that an Impress of Rs 50/- may be kindly sanctioned for the Officer in Charge of the Octroi Rate to grant refunds up to a limit of Rs 20/-

To the same -
1846-7
L. F. 3/3. 7 95
8-3-00 10.3.00

Submitted May this be communicated to the Comptroller for favor of a (impressionary power to Rules of the to sanction refunds) Bye laws of K.R. 2.3.00 13/3/00

Office of the Municipal Commission,

City, Bangalore, 6th March 189[illegible]

No. 141

From

THE PRESIDENT,

Municipal Commission,

BANGALORE CITY.

To

THE SECRETARY TO THE GOVERNMENT OF MYSORE,

General and Revenue Departments,

BANGALORE.

Sir,

I have the honor to state that under Section 29 of the Octroi Bye-laws now pending Confirmation by Government, the Officer in Charge of the Octroi Kacha is authorized to grant refunds up to a limit of Rs 20/-

Payment to the party Claiming refund has to be made immediately on his presenting the prohibitory pass alluded to Sections 27 and 28 of the said Bye-laws. Such payments according to the Civil Account

Code, cannot be made out of the Collections on hand at the Kote. In each case of a claim for refund the Officer in Charge of the Kote, even if the payment of it lies within his authority, has, at present, to make a report and get the sanction of the President or the Vice President for making the payment. Such a procedure, besides being inconvenient, causes delay and thereby entails hardship on the parties claiming refund.

? Is this of taxes, about Rs 90 on most Europeans gets about

If this is done, Asiatic subordinates have ch comm[n] of Rs

Under these circumstances I request that an imprest of ~~Rs~~ 50/. may be kindly sanctioned for the Officer in Charge of the Ochan Kote.

I have the honor to be
Sir
Your most obed[t] Servant

M Murdoch Asst

for President

Mr Kg

Section — Gul.
File No — 41-96
Serial No — 20.

Read.

Letter No 1075 dy 26th December 1899 from the President, Bangalore City Municipal Commission stating that the Board agreed to the modification of Rule No 21 by extending the period of limitation for claims for refunds to 6 months, and that the provision contained in Rule 22 of the Draft Bye laws be retained, and submitting a copy of the resolution of the Board on the subject

2. Letter No 121 dy 16th January 1900, from the same officer requesting that the Draft Bye-laws in connection with the levy of octroi duty in the City Municipality which have been published in 5 issues of the Vijaya Vani may be confirmed under Sec 227 of the Municipal

Regulations.

RL 1387

Orders thereon 10487 dt 20/3/00
L.B. 317-26 1/3/00

The draft Bye-laws submitted by the President are confirmed with a few slight alterations, as per Copy appended.

2. The President is requested to have the bye-laws, as confirmed, duly published in the Gazette as required by the Municipal Regulations

1/3/00
Secretary
dng 17/3/00

To

The President, Bangalore

(with reference to his letter dated 17th ultimo) (Communicating his decision in the matter) returned.

I have all ready

BANGALORE CITY MUNICIPALITY

In exercise of the powers conferred by the Municipal Regulations of 1871 as amended by Regulation VII of 1899, the Municipal Commissioners for the City of Bangalore have made the following Bye-laws which, having been confirmed by Government, are published for general information

BYE-LAWS FOR THE PURPOSE OF REGULATING THE LEVY AND COLLECTION OF OCTROI DUTIES IN THE BANGALORE CITY

1 The Octroi limits for the purpose of collecting Octroi shall be the Municipal limits

2 No articles liable to Octroi shall be brought within these limits except by one of the high roads described in the schedule hereto annexed, or by the railway

3 It shall not be lawful for any person to sell, either by wholesale or retail, article liable to Octroi, without a license

For the purpose of this rule, the license fees shall be as follows —

		Rs	
Wholesale dealers	.. ..	5	per annum
Retail dealers	.. ..	1	

4 The Octroi posts at which such goods shall be liable to inspection shall be the Ookads on the high roads described in the schedule, the Bonded Warehouse and the City Railway Station And every person bringing dutiable goods within the City shall report the fact at the first of such posts on the route by which it comes All officers of the Octroi Department, not below the rank of mutsaddi, are authorized to inspect the contents of any conveyance or package

5 A table showing the Octroi leviable shall be open to the inspection of any person at the Municipal Office, and copies shall be supplied without charge to any person requiring the same Such tables shall also be affixed in a conspicuous place at every post or office at which Octroi is collected

6 When the goods have been examined at the Octroi post, a pass in duplicate for such of the goods as are liable to Octroi duty shall be furnished to the importer by the Octroi post mutsaddi On receiving such pass the importer shall forthwith bring the taxable goods to the Octroi Koti accompanied by a peon, provided that, if the duty to which the goods are liable does not exceed eight annas, the Octroi post mutsaddi may, unless the importer declares that he intends to re-export the goods, receive such duty and give to the importer a permit showing the nature and quantity of the goods and the duty received Provided also that, in the case of goods imported by railway, the Inspector or other Officer in charge of the Octroi post at the City Railway Station may, in the same manner, receive duty not exceeding three rupees

7 When goods accompanied by a pass as aforesaid are brought to the Octroi Koti, they may be unloaded and weighed or counted by the Officer in charge of the Octroi Koti Upon ascertainment of the amount of Octroi payable on the goods, the importer shall either pay the amount due and receive a permit for the removal of the goods or shall deposit the same in the Bonded Warehouse When the duty is paid as above, a permit shall be granted by the Officer in charge of the Octroi Koti for the removal of the goods, showing the quantity or weight of the goods, the amount paid in respect thereof, and the date of payment The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the Octroi post from which it was received

8 With a view to the appraisement of the value of the goods when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the Officer in charge of the Octroi Koti Should he fail or refuse to produce the invoice, the value of the goods shall be assessed by the Officer in charge of the Octroi Koti at current rates, and Octroi levied accordingly.

9. With the previous approval of the President in each case, any carrying agent through whom goods are imported on behalf of persons resident within the Municipality, or any wholesale importer, may, on depositing as security such an amount as may in each case be fixed by the President, not being less than Rs 250, be exempted from producing the goods imported by him or through his agency for inspection at the Octroi Koti, provided that he makes arrangements satisfactory to the President for the supply to the Commission of correct and detailed lists of all such goods with the names of the consignees in each case

Every such agent shall be responsible to the extent of his deposit, for the payment of Octroi on all goods which may have left his premises without Octroi having been paid Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and returning to him the amount of his deposit or such portion thereof as may remain to his credit, or may in any case require such agent or importer to produce any such goods for inspection at the Octroi Koti

BONDED WAREHOUSE.

10 The Municipal Commission shall provide a Bonded Warehouse for the custody of goods which may be deposited under para 6

11. The Bonded Warehouse shall be open for the transaction of business from 7 to 10 A.M. and 2 to 5 P.M., daily, except on Sundays and holidays authorized by the President. Arrangements shall, however, be made by the Officer in charge of the Octroi Koti for dealing with perishable articles, such as betel-leaves, on such days.

12. Any importer depositing goods in the Bonded Warehouse shall, unless the Officer in charge of the Octroi Koti has previously, by weighing, counting or appraising, ascertained the amount of Octroi payable thereon, give a declaration of the description, weight, quantity, and, if necessary, the value of such goods

13. A receipt shall be given by the Officer in charge of the Octroi Koti for all goods deposited in the Bonded Warehouse, and a register of all such goods shall be maintained.

14. Any person who has deposited goods in the Bonded Warehouse may break bulk or change the packing thereof, on application to the Officer in charge of the Warehouse, or may, on paying full duty thereon, import such goods into the City covered by a permit or may export such goods free covered by an export pass, provided that new packages covered by such pass shall, if possible, and before they are taken from the Warehouse, be stamped by the Officer in charge so as to show that they are under Bond. The export pass shall be in triplicate, the original being retained by the Officer in charge of the Warehouse and the duplicate and triplicate delivered to the exporter

(2) For every free export pass granted under this rule a fee of one anna shall be charged.

(3) No goods shall be allowed to leave the Bonded Warehouse under free export pass until storage fees have been paid thereon under the following rules:—

i. Goods shall be allowed to remain for 24 hours free of charge.

ii. After that period single rates as in the following schedule shall be charged for seven days.—

	Per week or portion thereof.			
	Rs	a	p.	
Tobacco per maund of 24 lbs	0	0	6	A week or portion thereof.
Betel-leaves for 1,000	0	0	3	A day.
Green cocoanut per 100	0	0	3	Ditto
Dry cocoanut per maund of 24 lbs	0	0	3	Ditto
Timber sawn, per ton	0	1	0	A week or portion thereof
Timber in log	0	4	0	Ditto
Tiles for 1,000	0	4	0	Ditto
Piece goods per bale of 400 lbs, or over, or per case of 6 dozen or over.	0	2	0	Ditto
Piece goods per bale of less than 400 lbs, or per case of less than 6 dozen.	0	1	0	Ditto
Sugar, horse gram, bran, oats, chaff for 400 lbs. or fraction of 400 lbs.	0	1	0	Ditto

iii Double rates shall be charged after seven days, provided that the President may in his discretion allow a reduction in, or exemption from, such penal rates

iv The date of admission and removal of goods shall reckon as one day, and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable When delay is caused by the inability of the Officer in charge of the Warehouse to examine and pass the goods, such delay shall not be reckoned

15 The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail traders in the Municipality, and may make such rules regarding the occupation of such rooms as may, from time to time, be found necessary

16 When goods stored by a wholesale dealer in the Bonded Warehouse, under the above rule, are issued on payment of duty, such allowance may be made on the original weight on account of materials used in the packing or on account of reduction of weight owing to drainage or wastage as may, from time to time, be fixed by the President

17 All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the Bonded Warehouse All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner, provided that before selling such goods notice of the fact shall be posted for seven days at the Bonded Warehouse and at the Municipal Office

18 When any goods are sold under para 17, the sale proceeds shall be credited to the Municipal Funds in payment of duty and storage fees due in respect thereof, provided that, if the amount realized by the sale exceed the amount so due, the balance shall be kept in deposit for one year, and any claims for such balance received during that time shall be duly considered by the President. At the expiry of one year, or after all claims received during that period have been duly disposed of, the balance shall be credited to Municipal Funds No claims shall be admitted after the said period of one year, except by special permission of the Commission

19 The Commission shall not be responsible for any damage that may be caused to goods deposited in the Bonded Warehouse while such goods are being passed into or out of the Warehouse, or while they remain therein, unless such damage is proved to have been caused by the wilful neglect of the Warehouse-keeper or other person charged with the safe custody of the goods.

20 Any person may, with the sanction of the President, be permitted to lay place as a Bonded Warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President

Refunds

21 On all articles on which Octroi duty has been paid and which are subsequently exported beyond Octroi limits, refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import

Provided that no such refund shall, except in the case of timber imported and re exported in log, be granted, unless such goods are exported within six months from the date on which Octroi was levied

Provided also that no refund shall be granted of any sum less than one rupee

22. Any person claiming refund under the above rule shall produce the goods to be exported at the Octroi Koti, together with the original receipt for Octroi duty paid thereon, and an application for refund prepared in triplicate in such form and showing such particulars as the President may, from time to time, prescribe Refund shall not be withheld solely on the ground that the person producing the receipt is not the person to whom such receipt was granted in the first instance

23 Any person who has been exempted under para 9 from production of goods at the Octroi Koti, on import shall, subject to the same conditions, be exempted from the production of goods to be exported

24 The Officer in charge of the Octroi Koti on being satisfied as to the identity of the goods produced with those for which receipt has been granted, shall endorse the three parts of the application with an export pass, and, keeping one part in the office shall deliver the other parts to the applicant

25 All goods exported under such pass, and also all goods exported under free export pass under para 14 shall be produced by the exporter together with the duplicate pass at the Octroi station of exit

26 The Octroi subordinate in charge of the station of exit will satisfy himself that the goods produced as being covered by the duplicate pass correspond with the entries in the pass presented with them

27 If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he will retain the duplicate pass and return the triplicate pass to the exporter or his agent, after due endorsement of the particulars specified in the form subjoined. Otherwise he will retain both the duplicate and triplicate passes and will report the circumstances forthwith for the orders of his immediate superior If the goods are being exported under refund pass, he shall in either case allow the consignment to proceed If the goods are under a free export pass and do not appear to agree with the particulars given therein, they shall be detained until the orders of his superior are received

28. If the goods are for export by rail, the Octroi subordinate in charge of the station of exit will retain the triplicate pass pending production of a railway receipt for the goods covered by the pass Upon production of the railway receipt, if, after due enquiry, the said Octroi subordinate is satisfied that the goods produced are covered by the pass and also by the railway receipt in question, he will then endorse on the duplicate and triplicate passes, respectively the number and date of the railway receipt, and will return the triplicate copy to the person in charge of the goods, but he will retain the duplicate pass subject to disposal in the prescribed course of business

29 In all cases in which refund is claimed, the triplicate pass duly endorsed as provided by paras 27 and 28, respectively, must be produced at the Octroi Koti by the person seeking the refund, and if after due check the Officer in charge of the Octroi Koti is satisfied that a refund of Octroi covered by such pass is duly payable, he shall, if the amount so payable does not exceed Rs 20, forthwith pay the same to the person presenting the triplicate pass If the amount to be refunded exceeds Rs 20 or if the Officer in charge of the Octroi Koti sees any cause to refuse payment of any sum claimed, the claim shall be forwarded for the orders of the President

Schedule of Roads referred to in para 2

Names of routes	Names of Ookads or Octroi posts
Agrahar tank road	Railway and Sondekoppadabagal Ookad
Subedar Chattram road ..	Balebagal Ookad
Avenue road	Yelahankadabagal Ookad
Sydney road .. .	Halasurbagal Ookad
Mission road ..	Mission road Ookad
Hosur road .. .	Lal-Bagh Ookad
Kaggadapura road .	Kaggadapurada Ookad
Dodda Biswangudi road	Muneswaragudi Ookad
Mysore road	Kankal Ookad

K P Puttanna Chetty,
Presdt, City Muni Comn, Bangalore.

Section ____ Dft
File No ____ 4-96
Serial No ____ 2Dr

Read:-

Letter No 1416/96-3
from the President
the Bangalore City
Municipal Commission,
requesting that an
Imprest Rs 50 may
be sanctioned for the
Office in charge of
the Octroi Katte, to
grant Refunds up to a
limit Rs 20, under
Sec 29 of the Octroi Bye-Laws.
~~now pending~~ ~~Confirmation by~~
~~Govt~~.

R.L 603
11846-47 3/26/4/00
L.T. 317-96

Order thereon:-

Sanctioned

To the Pd & Bangalore City
Muk Corpn
1814-00 Comptroller

19.4.11

for Secretary

L. B. Bri:— L Fr. 317 of 96 pres. rep.
Please take a copy of note of 1871 from
the 4 vol. Letter Vol. as there are no spare
Copies
[illegible]
16/3/01

3/3/01

issued from secy
3rd 16/3

Rec'd 19/3

K Mod 3rd 18/3

Copy of Note of 1671 not put up. May 03
asked to make a copy. Dft 23-3-01

submitted for
orders. May the Board's
proposal be sanctioned.

3rd 25/4/01

Section Gen
File No 41-90
Serial No. 27.

94

L1628

10300
Rep 1/14 Mar 01

FROM

The President
City Municipal Com

To

The Secretary to the
Government of Mysore
Genl & Rev: Depts
Bangalore

Dated March 1901

Despatched

Received

General No. 163
No.

Enclosure No.

Submitting for orders a petition dated the 12th February 1901 received from Merchants of the Bangalore City dealing in Articles on which octroi is levied protesting against the notice of the Board requiring to obtain licenses

S ?

I. J. n Gl Rec.
Please put up L. F 317. 96
(Last Ch Works of 1871
and)
P —

OFFICE OF THE MUNICIPAL COMMISSION,
City Bangalore, 11th March 1901

No. 163/2

From

The President, Municipal Commission,

Bangalore City.

To

The Secretary to the
Government of Mysore
General Revenue Depts
Bangalore.

Sir,

I have the honor to submit herewith a petition dated the 12th February 1901 presented by the merchants of the Bangalore City dealing in articles on which Octroi is levied protesting against the notice of the board dated the 24th January 1901 requiring them to obtain licenses as per para 3 of the Octroi bye-laws sanctioned in Government order No. 101,87 / L.F. 317-96 of the 20th March 1900. The Contention

(Sl 20)

of the petitioners is that they have been already paying two taxes viz Mohaturfa Shop tax and Octroi duly and that the further payment of licence fee will be a third tax.

In the Civil and Military Stations of Bangalore where profession tax is levied in place of the Mohaturfa Shop tax, dealers in articles on which Octroi is levied except tobacco, Cocoanuts and betel leaves are not required to take out licences. In the City, dealers in tobacco and betel leaves have been taking out licences under the old Octroi bye-laws issued under the late Chief Commissioner's Notification No 341 dated the 2nd February 1871.

The Board considered all these in their meeting of the 28th February 1901 and resolved that para 3 of the new Octroi bye-laws regarding dealers to take out licenses should be cancelled. A copy of the resolution is herewith submitted. "

I solicit the favor of orders of Government in the matter.

I have the honor to be
Sir
Your most Obt. Servant

[signature]

President
City Municipal Commissioner
Bangalore

WJK

Extract from the Proceedings
of the Board of the 28th January 1901

* * *

26. Read The numerously signed petition of the merchants of the Bangalore City praying for the reconsideration of the Bye-laws insisting upon them newly to obtain licenses under the Octroi rules, on the ground that they were already paying two other taxes, viz., Mohatarfa shop tax and Octroi duties

As the rules for the taking of license were framed under the impression that professions were not taxed and as the Board now learns that profession tax (ie shop tax) is being levied, the new rules be rescended.

Sd/ B. K. Venkatavaradiengar
President

"Copy.

[illegible]
President

[illegible]

This should be placed before the Board
M 17/2

No 1392
18/2/01

[illegible]

[illegible]

[illegible] 24 [illegible]

[illegible] 14 [illegible]

[illegible]

[illegible] 14 [illegible]

[illegible]

[illegible]
12-2-1901
[illegible]

[illegible]

M Rambhotlu & co
[illegible]

Audel Insurance Co.

M. Ramachandra Murthy

M. Ramachandra Rao Avvaru

ಕಲಬುರಗಿ ಜಿಲ್ಲೆಯ ಚಿತ್ತಾಪುರ ತಾಲೂಕಿನ ಕಾಳಗಿ ಹೋಬಳಿಯ ಕಾಳಗಿ ಗ್ರಾಮದ ಸರ್ವೆ ನಂ. ೩೨ ರಲ್ಲಿ ಒಟ್ಟು ೨೦ ಗುಂಟೆ ಜಮೀನಿನಲ್ಲಿ ಕಾಳಗಿ ಗ್ರಾಮದ ಸಾರ್ವಜನಿಕರ ಅನುಕೂಲಕ್ಕಾಗಿ ಸಾರ್ವಜನಿಕ ಶೌಚಾಲಯ ನಿರ್ಮಿಸಲು ಉದ್ದೇಶಿಸಲಾಗಿದೆ.

ಸದರಿ ಜಮೀನಿನ ಪೂರ್ವಕ್ಕೆ ಸರ್ವೆ ನಂ. ೩೨ ರ ಜಮೀನು, ಪಶ್ಚಿಮಕ್ಕೆ ಸರ್ವೆ ನಂ. ೩೨ ರ ಜಮೀನು, ಉತ್ತರಕ್ಕೆ ಸರ್ವೆ ನಂ. ೩೨ ರ ಜಮೀನು, ದಕ್ಷಿಣಕ್ಕೆ ಸರ್ವೆ ನಂ. ೩೨ ರ ಜಮೀನು ಇರುತ್ತದೆ.

ಸದರಿ ಜಮೀನಿನ ಪೂರ್ವ-ಪಶ್ಚಿಮ ೮೦ ಅಡಿ, ಉತ್ತರ-ದಕ್ಷಿಣ ೫೫ ಅಡಿ ಇರುತ್ತದೆ.

ಸದರಿ ಜಮೀನಿನಲ್ಲಿ ಸಾರ್ವಜನಿಕ ಶೌಚಾಲಯ ನಿರ್ಮಿಸಲು ಯಾವುದೇ ಅಭ್ಯಂತರವಿಲ್ಲ.

ಗ್ರಾಮ ಪಂಚಾಯತ್ ಕಾಳಗಿ

No 13468
L.7.317-96 9/11/01.

Section Gen
File No 41-96
Sheet No 89.

12-L-1831.

From the Same
No 1888-14/4/07
L1858

(SL20)

~~Not to be sent~~

To

The President
The Commission
Bangalore City

Has the honour to draw the Presidents attention to para 2 of Govt Procs. No 10487 dated the 20th March 1900, and to request that L7.317-96 he will be good enough, to state the date of the Gazette publishing ~~the~~ the Bye-laws in connection with the levy of Octroi as conformed by Govt & to forward 6 spare copies of the same, if duties, Requests also that the said Bye-laws have not yet been published as required in the Govt Procs. cited above the omission may be supplied at once ~~with an explanation for such omission~~ & the Bye order reason for the delay may be explained at the earliest date

9/11
For Secy

Letter from the ~~Secretary~~ to the Bye Committee dated 7/11/01

9/11 (11)

I reported it once & A.S. ch twice before submitting the draft.
A.S. ch Please see once more vide slip attached
dsg 9/11/01
Secretary
04 - 10/11

Urgent- 30 -

Section Rent.
No. 41-96
Serial No 30.

To

The President
Muni Commr
Bangalore City

Has the honour to request that the Presidt will be good enough to state at a very early date whether in the case of arrack and toddy shops, any separate shop tax is being levied in the Mun.

By order,

23/5

for Secy

No 15781 / L7317-96 25/5/97.

R.L. 2144.

1898-99 L2179

Section ___ Out
No ___ 41-96
Serial No 31.

From THE PRESIDENT, 13992 / 31-5-01
Bangalore City Municipality.

To THE SECRETARY TO THE
GOVERNMENT OF MYSORE,
General and Revenue Departments,
BANGALORE.

Dated 27"
Despatched 28" May 1901
Received

General No. 301
No.

Enclosure No.

Secretary's Docket No. 15481 / L.7314-96 of the 25th May 1901

Stating that rental value is levied on arrack shops and shop tax at the rate of Rs 6/- and Rs 9/- is levied on toddy shops.

L. 330
31/5/01

Office of the Municipal Commission,

City, Bangalore, 27th May 1901.

No 301

From

THE PRESIDENT,
Municipal Commission,
BANGALORE CITY.

To

THE SECRETARY TO THE GOVERNMENT OF MYSORE,
General and Revenue Departments,
BANGALORE.

Sir,

With reference to your Docket No 15787 / F.F. 314-96 dated the 25th May 1901, I have the honour to state that house tax Calculated on rental value is levied on arrack shops, and shop tax at the rate of ~~Rs~~ 6/- and 9/- is levied on toddy shops.

I have the honour to be
Sir,
Your most obedient Servant

[signature]
President.

Section Genl
No. 41-96
Serial 32

To

No 764 dt 18/7/96
L.731/96
Encl
Rx. L. 72

The First Assistant to
the Resident in Mysore

Sir,

I am directed to request the favour of your supplying the Durbar with information on the following matter:-

The Municipal Commissioners of the Bangalore City propose to do away with para 3 of the new octroi bye-laws, (copy enclosed) requiring dealers in articles liable to octroi to take out licenses on the ground that trade or shop-tax is being levied from all shops in the City.

The

The 3rd Councillor has directed that this info. should be obtained

Draft letter to the Residency submitted to the Dewan for approval

10/7/1896

Recd
11.7.01
1246

The practice prevailing hitherto in the City is that license fees are being levied only in respect of betel leaves and tobacco at rates noted in the margin on shops dealing with these articles in addition to shop-tax. No such fees are however being levied on shops selling cocoanuts and other articles recently subjected to octroi taxation

As it is understood that a similar system has long been in operation in the G.I.P. Station, I am directed to request the favour of your informing me of the practice now prevailing there in this matter. The information solicited is (1) Do all shops selling articles

	Wholesale	Retail
" Betel leaves	Rs 5	Rs 1
2. Tobacco	5	1

articles on which octroi duty is already levied pay a shop-tax or any professional tax? What are the articles which pay octroi duties?

2 (b) Are traders in all or any of such articles required to take out licenses in addition?

3 (4) If so, at what rates are license fees levied?

I have &c

1787
16.VII.87

rec'd from Genl Br. & Memo Court-
filed 21/8.

add para 4 & file 21/8.
Draft ltr dtd 3.9.01
Letter to Board 4/9

Section Genl
File No 41-Gl
Serial No. 23.

2502
21-8-01
1901-2

L269
(33)

From

THE FIRST ASSISTANT TO THE
HON'BLE THE RESIDENT
IN MYSORE.

To

THE DEWAN OF MYSORE.

Dated 31-8-1901

Despatched

Received

General No. 4105

No.

Enclosure No.

Forwd a copy of a letter No 1999/172-1900 dt 8/8/01 from the President C & M Station Municipality, regarding the working of the Station Octroi Deptt, and explaining to the question asked for by the Durbar

A.S.ch
21/8

References to be marked.

Recd
Please put up represented
24/.

6

Referred to Board
21/8

MGCPB—2,000-30-7-01.

Copy of letter No.1999/172-1900 dated the 8th August 1901, from L.T. Harris Esquire. I.C.S. President of the Municipal Commission, Civil and Military Station, to C.L.S. Russell Esquire, I.C.S. First Assistant to the Resident in Mysore.

I have the honor to acknowledge receipt of your No.3681 dated 26th July 1901 forwarding copy of a letter from the Mysore Durbar in which certain information is asked for regarding the working of the Station Octroi Department.

2. In reply to the first question viz: "Do all shops selling articles on which octroi duty is already levied pay a shop tax or any profession tax" I have to state that there is no such tax as a "shop tax" imposed in the Civil and Military Station; but profession tax is levied on all shopkeepers the gross rental of those shops is estimated at 2 or more rupees a month quite independent of the fact as to whether those shopkeepers deal in dutiable or other goods and whether they pay license fees or not.

3. With reference to the question "Are traders in all or any of such articles required to take out licenses in addition" I have to state that licenses are taken for the sale of tobacco cocoanuts and betel leaves only, and none for the sale of those articles to which octroi was lately extended. I may add that in September 1900 a proposal for the levying of license fees for the sale of these articles also was placed before the Commission and rejected; this was reported to your office in my letter No.4934 dated 8th October 1900.

4. The license fees levied for the sale of tobacco.

cocoanuts

cocoanuts and betel leaves are shown below:-

	Yearly. Rs.
Class I.	
Wholesale dealers in dry and green cocoanuts. -------	6.
Wholesale dealers in betel leaves and tobacco or any one of them. --	6.
Class II.	
Retail dealers in betel leaves selling 10 pindies and upwards monthly, and in tobacco 50 pounds and upwards, or any one of them.	5.
Class III.	
Retail dealers in dry & green cocoanuts. ---	3.
Retail dealers in betel leaves selling below 10 pindies monthly, and in tobacco below 50 pounds or any one of them --------	3.

* A pindi is a bundle consisting of 10 betel leaves of 100 leaves each

The enclosure to your communication under reply is returned herewith as requested.

No. 4105

The Resident's Office.
Bangalore, 19 August 1901.

Copy of the foregoing letter is forwarded to the Dewan of Mysore with reference to his Secretary's letter No.784-L.F. 317-96 dated the 18th July 1901.

L. Russell

First Assistant Resident.

20.VIII.01

35.

Section ___ Gul
File No ___ 41-96
Serial No ___ 35.

From the Pt Bangalore City
2239 41/01 2110

Read.—

Letter no 163 dated 11 March 1901 from the President municipal Comm Bangalore City, submitting for orders a Petn from the merchants of the City ~~Municipality~~ protesting against the levy of License fees for the sale of dutiable articles and recommending the cancellation of para 3 of the new Octroi rules regarding such levy.

2 Letter no 301 dated 27 May 1901 from the same officer in reg and to the levy of Shop and House taxes on arrack and Toddy shops

3 Letter no 4105 dy 19-8-01 from the First Asst to the Hon'ble Resident forwarding copy of letter no 1922 / 172-1900 dy 8-8-01 from—

from the President Mel
Commission C & M Station
Municipality explaining
the system in force in
the Station Municipality
in regard to the levy of
License fees &c.

Order thereon

Ordered that
Copies of the
letter from the President
Municipal Commission
C & M Station read above
be forwarded to
the Presidents of the
Municipalities of the
Bangalore and Mysore
Cities with a request
that they will, after
consulting the Boards
concerned, favor the.

R.D. 628

No 6584-5 / 27-317-96 dt 9/10/1901

Rime to Payne etc
Time to P.B. etc

Government with their opinion as to why the system now in force in the Cantonment Station municipality should not be introduced into these two municipalities also

[III Committee order]

16/10/17
For Secretary
Orig 11/10/17

To

The President Mt Cantt Bangalore City with copy of letter from the President C & M Station Ulsoor City

Rd Sab 4.10 Mar

L1107

1898-99.

85-29 / 9-1-02 / 39½

From

THE PRESIDENT,

Bangalore City Municipality.

Section Gen.
File No 41-96
Serial No 36.

To

THE SECRETARY TO THE
GOVERNMENT OF MYSORE,
General and Revenue Departments,
BANGALORE.

Dated 6th
Despatched January 1902
Received

General No. 223
No.

Enclosure No. 1

Government Proceeding
No. 6584-5 (38) dated the
L.F. 317-96
19th October 1901.

Submitting the opinion of the Board regarding the introduction into the City of the System in force in the Civil & Military Station in the matter of levying fees &c. on shops.

d 7
9.1.02
note continued

A-S-A
9-1-02

Office of the Municipal Commission,

City, Bangalore, 6th January 1902.

No. 223
En 1
From

THE PRESIDENT,
Municipal Commission,
BANGALORE CITY.

To

THE SECRETARY TO THE GOVERNMENT OF MYSORE,
General and Revenue Departments,
BANGALORE.

Sir,

With reference to Government Proceedings No. 6584-5 / Z.F.317-96 dated the 19th October 1901 and subsequent reference No. 9681-82 / Z.F.317-96 dated the 19th December 1901 regarding the introduction into the City of the system in force in the Civil and Military Station in the matter of levying licence fees, &c, on shops, I have the honor to state as follows:—

In the Civil and Military Station licence fee is levied on shops selling betel leaves, tobacco and cocoanut while in the City dealers

Wholesale — Rs 5/-
Retail — Rs 11/-

in the first two articles alone are required to take out license at the* marginally noted rates. The Board are not in favor of introducing into the City at present the system of issuing licenses and the profes-sional tax as in force in the Cantonment Municipality. In the Civil and Military Station professional tax is levied on all shop-buildings in addition to the house tax. Though the former is paid by the traders and the latter by the owner of the building the Board are of opinion that the incidence of this double taxation will ultimately fall on the owner and not on the

dealer.

dealer. Moreover in the case of those who deal in tobacco and betel leaves, there will be three kinds of taxes at once, and in cases where the owner of the building himself happens to be the trader also, the hardship will be all the greater.

A Copy of the Board's resolution dated the 19th December 1901 is herewith submitted for the orders of Government.

I have the honor to be
Sir
Your most obdt Servant

President

Extract from the Proceedings of the Board of the 19th December 1901

× × ×

A Government Proceedings No 6584-5—L F 317-90, dated the 19th October 1901, calling for opinion as to why the system in force in the Bangalore Civil and Military Station, in regard to the levy of license fees, &c, for the sale of dutiable articles, be not introduced into the City also.

Resolved that the Board do not Consider it advisable to introduce this system of levying licenses fees into the City, and the President be requested to Explain the reasons in a letter to Government.

Sd/ M.S Narayana Rao.

President

"Copy"

Memorandum

President

M.R.

GEOLOGICAL SURVEY OF INDIA
9240
3 JAN 190

(D) L 1191

From A. Ramanuja Iyengar Esqr &c
Presd. City Mutty Mysore

To H. V. Nanjundayyah Esquire
Secretary to the Govt
of Mysore —
Genl and Rev. Depts.

Dated Genl and Rev. Depts.

Despatched 21st January 1902

Received

General No. 526

No.

Enclosure No. ..

Section Gnl
File No. 41-06
Item No. 37.

L

Ack. 25/1/02

R.C.
25/1/02

No 526

The City municipal office
Date 21st January 02

From

Sh Ramanuja Iyengar Esqre
President City municipality
Mysore

To

M. V. Vaijayanthayyah Esquire
M.A.
Secretary to the Govt
of Mysore
General and Revenue Depts

Sir,

With reference to your docket
no 9681-82/L.R. 317 96 dated 19th December
1901, regarding the levy of license fees
&c., I have the honor to state that
the subject was included in the
agenda of last month; but the Board
referred the matter to a Committee,
which will be called upon to make
a detailed report and submit the
same as early as possible.

I have the honor to be
Sir,
Your most obedient Servt
(Illegible)
for President

Mr

10097 of L1258

1902

FROM H. Ramanuja Iyengar Esqr
Presidency Mulky—
Mysore

To H. V. Nanjundayyah Esqr
M.A. B.L.
Secretary to the Govt
of Mysore

Dated Genl and Rev Depts

Despatched 29/1/02

Received 30/1/02

General No. 555

No.

Enclosure No.

Section Genl
File No. 41-96
Page 38.

Ref to Mr Lewis
No/342 dt 29/1/02

L 7
1902

Please see addn

No. 555

No. C. L. Municipal Office
The City Municipal Office Mysore
Dated 29th January 1

From

A Ramanuja Iyengar Esqr
President City Municipality Mysore

To

A Venkatanarayanah Esqr
M A Md.
Secretary to the Govt of Mysore
General and Revenue Depts.

Sir,

With reference to your docket No. 11857/28 317 1896 dated 20th instant, I have the honor to invite your attention to this office No. 526 dated 21st instant and to intimate that as therein stated, a detailed report regarding the levy of license fees, will be submitted as early as possible

I have the honor to be,
Sir,
Your most obedient Servant

A Ramanuja Iyengar
For President

NVG

Section 110(2)

Qml
41-96.
39.

× S no 38

Read:

Letter No S 26821 of January 1902 from the President, Bangalore City Municipality, stating with reference to G. Pro: No 6584-5 dt 19/12/1901, L.F.317-96 that a detailed report of the enumerator on the subject of levying license fees will be submitted as early as possible

2 Letter No 5565 dt 29-1-02 from the Cauvery Office

R.L. 1307

Orders thereon No 13474

L.F.317-96
dt 14/2/02

Recorded with the remark that the very early submission of the report promised in the above is awaited.

Draft
30/1/02
To

11/2
Asst Secy
dr 9/2

The President
Bangalore City Municipality

Section Gul
File No 41-96
Serial No. 60.

Dead. 1 +

14313.

1902 L 1892 -

From M Ramanuja Iyengar Esquire President city municipality Mysore.

To M V Narjundayyah Esquire m.A mk Secretary to the Govt of Mysore General and Rev. depts

Dated

Despatched } 7th May 1902

Received

General No. 864

No.

Enclosure No.

Submitting the resolution of the Board re. the levy of license fees on certain dutiable goods.

317 L 2
96 10 5 0

A. S. ch
Engd 13/5/02

Fire cntd. Rs 29-

No 864

City Municipal Office, Mysore
Dt 9th May 1902

From

H. Ramanuja Iyengar. Esqr.
President, City Municipality
Mysore

To,

H. V. Anjundayyah. Esqr. MA. ML
Secretary to Govt of Mysore
Revenue & Genl Depts.

Sir,

(38)

In reply to your No. 6584-5 / L.B 317-96 Dt 19th October last, requesting to consult the Board and to communicate their opinion as to why the system now in force in Civil and Military Station Municipality in regard to the levy of license fees for the sale of dutiable articles should not be introduced, I have the honour to state that the Board is of opinion that no licence fees should be levied for the sale of goods subject to Octroi. The Board is of opinion that the existing levy however justifiable it may be on other grounds, presses heavily on the poor. To indirectly subject the poor purchasers to an additional impost in the shape of a license fee which the Seller is bound to recover from them,

them is, in my humble opinion, undesirable. Copy of the resolution of the Board on the subject is submitted.

I regret the delay in the disposal of this reference; it was due to the report of the Sub-committee to whom the subject was referred not having been received in this office to facilitate a timely reply

I have the honour to be

Sir,

Your most Obedient Servant

R Bruce Taylor

For President.

Extract from the Proceedings of Jmpore City Municipal Board of 26th April 1902.

× × ×

IV Consideration of Sub-Committee report in respect of dealing with the question of the levy of license fees on certain dutiable goods.

The Board is of opinion that no license fees be levied for the sale of goods subject to octroi

× × ×

(Sd) K. Srinivasa Rau.

For President.

For President.

Section. Jud
No. 41-96
Serial 41.

Read. Letter No 163 of 11th Jan 1901 from the President Municipal Commission Bangalore city, Lodging for orders a petition from the Merchants of the City protesting against the notice issued by the Board requiring to obtain licenses for the sale of articles liable to Octroi.

Correspondence ending with letter No. 864 dated the 9th May 1902 from the President of the Municipal Commission, Bangalore City,

~~in regard to the levy of license fees for sale of articles liable to Octroi~~

Rd. 1441

Order thereon No. 121-42-5 2/5/03
41-317-96

Submitted for orders as to whether the draft approved by the Secty on the 19th March 1902 may not now be issued.

Sd/ 19/2/03

Government are pleased to direct that, in the Bangalore City, the practice, hitherto in existence, of requiring dealers in tobacco and betel leaves to take out licenses be continued, and that no such license be required in the case of other articles subjected to Octroi duty.

formal sanction of Govt. H 19/2/03

The President
A modified bye-law in accordance with the above view should be submitted in the appendix

(2) Para 3 of the Octroi Bye-laws of the Bangalore City Municipality will accordingly be modified as hereunder:-

" × × ×

3. It shall not be lawful for any person to sell either by wholesale or retail, ~~excisable articles liable to Octroi without a license~~ tobacco and betel leaf without a license

For the purpose of this rule, the license fees shall be as follows:-

Wholesale - Rs 5- } per annum
Retail - 1 }

No license need be taken out for sale of other articles liable to Octroi duty.

19/11/1902

To The Presidt. Mil. Comrs, Bangalore City
" do Mysore City, for information

Secy
19/11/1902

9.90
Should this a Council matter or is it simply an internal case
2.XII.02
3/12